

AN ACT

ENTITLED, An Act to provide an application deadline for sales and use tax refunds regarding certain storage facilities.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Notwithstanding any provision of this chapter, any claim for refund that is based upon or arose because of the South Dakota Supreme Court's decision in *In the Matter of the Sales Tax Liability of James Pirmantgen & Patricia Carlson*, 2008 SD 127 (December 23, 2008), must be filed with the Department of Revenue and Regulation on or before October 1, 2009. Notwithstanding any provision of this chapter, any claim for refund that is based upon or arose because of the South Dakota Supreme Court's decision in *In the Matter of the Sales Tax Liability of James Pirmantgen & Patricia Carlson*, 2008 SD 127 (December 23, 2008), that is filed with the Department of Revenue and Regulation after October 1, 2009, is forever barred from refund eligibility.

Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any claim for refund by a taxpayer that is based upon or arose because of the South Dakota Supreme Court's decision in *In the Matter of the Sales Tax Liability of James Pirmantgen & Patricia Carlson*, 2008 SD 127 (December 23, 2008), must be filed with the owner of a mini-storage or self-storage facility on or before September 15, 2009. Each owner of a mini-storage or self-storage facility is immune from any sales tax liability to the taxpayer after September 15, 2009. However, if any sales taxes is refunded by the Department of Revenue and Regulation to the owner, the owner is not immune until the owner has refunded the sales taxes to the taxpayer.

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I certify that the attached Act
originated in the

SENATE as Bill No. 42

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 42
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State